IN THE CLAIMS:

Please amend Claims 51 and 62 as follows:

51. (Amended) A method for forming a dual damascene opening, comprising:

providing a substrate with a dielectric layer thereon;

providing a first patterned photoresist on said dielectric layer to expose a first portion of said dielectric layer;

implanting ions into said first portion of said dielectric layer in a depth of part of the thickness under the masking of said first patterned photoresist so as to form a dense region in said first portion of said dielectric layer;

removing said first patterned photoresist;

providing a second patterned photoresist on said dielectric layer, said second patterned photoresist defining an etching opening for exposing at least part of said dense region and a second portion of said dielectric layer;

performing an etching process whose by said second patterned photoresist to etching said dielectric layer under said etching opening until exposing said substrate, wherein the etching rate of said dense region is lower than said second portion of said dielectric layer, whereby a trench region is formed in said dense region and a via region is formed in said second portion of said dielectric layer; and

removing said second patterned photoresist to form said dual damascene opening having said trench region and said via region.

62. (Amended) The method according to claim 51, wherein said etching process comprises an etching selectivity between said dense region and said dielectric layer is about 2.